

July 22, 2010

The Honorable Stuart M. Bernstein  
United States Bankruptcy Judge  
Southern District of New York  
One Bowling Green  
New York, New York 10004-1408

Re: SpongeTech Delivery Systems, Inc.  
Case Number: 10-13647 (SMB)

Dear Judge Bernstein,

I am writing as the shareholder of record of 7.25 million shares of Spongetech Delivery Systems, Inc. I offer for the record this letter regarding events that have occurred since the filing of their Chapter 11 petition earlier this month. The original focus of my letter was to object to the selection of the trustee. This matter having been already been addressed, I still believe that my opinion and input may be able to assist the court in determining the future of the petitioner.

My position and experience, though not the details of my identity, were referred to in the letter previously submitted by Mr. Furth. I am a board member and employed as a senior executive officer in a privately held corporation. My employer domestically manufactures and distributes consumer products, and many of our customers are common to both Spongetech and us. My employer has similar manufacturing, sales and distribution processes as the above captioned petitioner. I personally have over thirty-two years experience in every facet of the processes involved. My investment in Spongetech is totally independent of my position with my employer, and I hold no positions with any publicly held corporation. I have assumed a position as a lender to Spongetech following their filing for Chapter 11 protection.

Spongetech is not without fault. I have been appalled since my initial investment over two years ago at the lack of financial information put forth by the petitioner. Their behavior relating information to their shareholders is, in my opinion, contemptible. Their communication skills aside, having performed my own due diligence, I believe that with the proper management structure and team in place this company can move forward as a successful and profitable enterprise.

The manufacturing industry in our country is in desperate need of support. Spongetech produces many of their products in the United States. The successful reorganization of this company will save and create new job opportunities for the unemployed. A positive emergence from bankruptcy will benefit employees and shareholders who have assumed a great deal of risk with their investments of both time and money.

I believe the appointment of a trustee was and is an appropriate and necessary step. Unfortunately, my research has shown that the trustee selected has a history and reputation of showing favoritism when the SEC has a horse in the race. Certainly there must be many additional qualified candidates acceptable to both the petitioner and the United States Trustees office. I suggest that the Court take the objections of the shareholders and questionable neutrality of the currently assigned Trustee into consideration and that a suitable replacement is assigned.

Respectfully submitted,

Robert Greenberger